Docket No.: X2007.0134

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Hiroyasu Abe et al.

Application No.: 10/624,486 Confirmation No.: 7817

Filed: July 23, 2003 Art Unit: 1794

For: METHOD FOR MANUFACTURING WOOD Examiner: Crouse, Brett Alan

ELEMENTS FOR MUSICAL INSTRUMENTS, WOOD ELEMENTS FOR MUSICAL INSTRUMENTS OBTAINED THEREBY, AND MUSICAL INSTRUMENT THEREWITH

RESPONSE AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 27, 2008, finally rejecting claims 1-13, please reconsider the above-identified U.S. patent application.

Listing of the Claims are on page 3 of this paper. No claims have been amended hereby and the listing is included solely for the convenience of the Examiner.

Remarks/Arguments begin on page 6 of this paper.

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FEE CALCULATION

Any additional fee required has been calculated as follows:

___ If checked, "Small Entity" status is claimed.

	Claims Remaining After	Highest Number Previously	Number Extra Claims	Rate	Additional Fee
Total		- * =	0	x	
Independent		- ** =	0	X	
First presentation of Multiple Dependent Claim(s) (if applicable)					
TOTAL					

^{*}not less than 20 ** not less than 3

No additional fee is required.

In the event a fee is required or if any additional fee during the prosecution of this application is not paid, the Patent Office is authorized to charge the underpayment to Deposit Account No. 50-2215.

CONTINGENT EXTENSION REQUEST

If this communication is filed after the shortened statutory time period had elapsed and no separate Petition is enclosed, the Commissioner of Patents and Trademarks is petitioned, under 37 CFR 1.136(a), to extend the time for filing a response to the outstanding Office Action by the number of months which will avoid abandonment under 37 CFR 1.135. The fee under 37 CFR 1.17 should be charged to our Deposit Account No. 50-2215.